

WIT
CET

5 January 1954

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MEMORANDUM FOR: FE/4

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Attention: M [REDACTED]

SUBJECT

[REDACTED] (P); Offer in Compromise

1. On Wednesday, 30 December 1953, I hand-carried the subject offer in compromise to the Director of Internal Revenue in Baltimore, Maryland. The offer was to adjust penalty assessed for late filing of the subject's 1951 Federal return and was in the amount of \$50.13 which you provided me in the form of cash. The Director of Internal Revenue examined the offer and informally indicated to me that it was acceptable. However, he referred me to a Mr. J. V. Cole, who is Chief of the Accounting Branch in the District Director's office, for corroboration of the accuracy of Mr. [REDACTED]'s computation. Mr. Cole has had no prior security clearance. However, the Director informed him prior to my calling upon him that no questions were to be raised as to the reasons for the offer in that the full circumstances were known to the Director and were acceptable to him. I was introduced as representing an unidentified Government agency.

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2. Mr. Cole was extremely cooperative and raised no questions whatsoever outside the scope of the examination which the Director requested him to make of the offer. He found it to be in order.

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3. M [REDACTED] should receive in due course a notice from the Director of Internal Revenue informing him of acceptance of the offer.

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[REDACTED]
Office of General Counsel

OGC/GHK:cat

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- 1 - Special Security Division
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